

Hearing Date and Time: August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)
Response Date and Time: July 22, 2013 at 4:00 p.m. (Prevailing Eastern Time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**NOTICE OF DEBTORS' TENTH OMNIBUS CLAIMS OBJECTION
(FACIALLY DEFECTIVE AND TIME-BARRED SECURITIES CLAIMS)**

PLEASE TAKE NOTICE that the undersigned have filed the attached *Debtors'*
Tenth Omnibus Claims Objection (Facially Defective and Time-Barred Securities Claims)
(the "Omnibus Objection"), which seeks to alter your rights by either disallowing,
modifying and/or reducing your claim against the above-captioned Debtors.

¹ With respect to Claimants *Bayerische Landesbank, BlueMountain Credit Alts. Master Fund LP, Diocese of Brooklyn Pension Plan Core Bond Portfolio, EFG Resid. Mortg. Backed Fund Ltd., Enter. Bank of Fl., Everest Int'l Reins., Ltd., Everest Global Services, Inc., Independence IV CDO, Ltd., Independence VI CDO, Ltd., Independence VII CDO, Ltd., Jane Street Global Trading, LLC, JMG Capital Partners, LP JMG Triton Offshore, Ltd., Michelin N.A., Inc. Master Trust, Newcastle Invest. Corp., Pine Mountain CDO Ltd., Senior Health Ins. Co. of Penn., Smith Breeden Securitized Credit Opp. Master Ltd., Smith Breeden Short Duration Ltd., State Bd. of Admin. of Fl., Straits Global ABS CDO I, Ltd., TCT Fed. Credit Union, TIFF Keystone Fund, L.P. TIFF Multi Asset Fund, Tom Huston Jr, as Tr. of Revocable Trust UAD 8-2-1982, Underlying Funds Trust, Unisys Master Trust.*

PLEASE TAKE FURTHER NOTICE that a hearing on the Omnibus Objection will take place on **August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)** before the Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **July 22, 2013 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) counsel to the Debtors, Morrison & Foerster LLP, 1290 Avenue of the Americas, New York, NY 10104 (Attention: Gary S. Lee, Joel C. Haims, and James J. Beha II) and conflicts counsel to the Debtors, Curtis, Mallet-Prevost, Colt & Mostle LLP, 101 Park Avenue, New York, NY 10178 (Attention: Steven J. Reisman, Theresa A. Foudy, and Maryann Gallagher); (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, NY 10004 (Attention: Tracy Hope Davis, Linda A. Riffkin, and Brian S. Masumoto); (c) the Office of the United States Attorney General, U.S. Department of Justice, 950 Pennsylvania Avenue NW, Washington, DC 20530-0001 (Attention: U.S. Attorney General, Eric H. Holder, Jr.); (d) Office of the New York State Attorney General, The Capitol, Albany, NY 12224-0341 (Attention: Nancy Lord, Esq. and Enid N. Stuart, Esq.); (e) Office of the U.S. Attorney for the Southern District of

New York, One St. Andrews Plaza, New York, NY 10007 (Attention: Joseph N. Cordaro, Esq.); (f) counsel for Ally Financial Inc., Kirkland & Ellis LLP, 153 East 53rd Street, New York, NY 10022 (Attention: Richard M. Cieri and Ray Schrock); (g) counsel for the committee of unsecured creditors, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth Eckstein and Douglas Mannal); (h) counsel for Ocwen Loan Servicing, LLC, Clifford Chance US LLP, 31 West 52nd Street, New York, NY 10019 (Attention: Jennifer C. DeMarco and Adam Lesman); (i) counsel for Berkshire Hathaway Inc., Munger, Tolles & Olson LLP, 355 South Grand Avenue, Los Angeles, CA 90071 (Attention: Thomas Walper and Seth Goldman); (j) Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346 (if by overnight mail, to 2970 Market Street, Mail Stop 5-Q30.133, Philadelphia, PA 19104-5016); (k) Securities and Exchange Commission, New York Regional Office, 3 World Financial Center, Suite 400, New York, NY 10281-1022 (Attention: George S. Canellos, Regional Director); and (l) and special counsel to the Committee, SilvermanAcampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, NY 11753 (Attention: Ronald J. Friedman).

PLEASE TAKE FURTHER NOTICE that if you do not timely file and serve a written response to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an order granting the relief requested in the Omnibus Objection without further notice or hearing.

Dated: July 1, 2013
New York, New York

Respectfully submitted,

/s/ Gary S. Lee

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**UNITED STATES BANKRUPTCY COURT
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In re:)	Case No. 12-12020 (MG)
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RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
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Debtors.)	Jointly Administered
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DEBTORS' TENTH OMNIBUS CLAIMS OBJECTION
(FACIALLY DEFECTIVE AND TIME-BARRED SECURITIES CLAIMS)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT A ATTACHED TO THE PROPOSED ORDER.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL JAMES J. BEHA II AT (212) 468-8000.**

¹ With respect to Claimants *Bayerische Landesbank, BlueMountain Credit Alts. Master Fund LP, Diocese of Brooklyn Pension Plan Core Bond Portfolio, EFG Resid. Mortg. Backed Fund Ltd., Enter. Bank of Fl., Everest Int'l Reins., Ltd., Everest Global Services, Inc., Independence IV CDO, Ltd., Independence VI CDO, Ltd., Independence VII CDO, Ltd., Jane Street Global Trading, LLC, JMG Capital Partners, LP JMG Triton Offshore, Ltd., Michelin N.A., Inc. Master Trust, Newcastle Invest. Corp., Pine Mountain CDO Ltd., Senior Health Ins. Co. of Penn., Smith Breeden Securitized Credit Opp. Master Ltd., Smith Breeden Short Duration Ltd., State Bd. of Admin. of Fl., Straits Global ABS CDO I, Ltd., TCT Fed. Credit Union, TIFF Keystone Fund, L.P. TIFF Multi Asset Fund, Tom Huston Jr, as Tr. of Revocable Trust UAD 8-2-1982, Underlying Funds Trust, Unisys Master Trust.*

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TO THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE:

Residential Capital, LLC, and its affiliated debtors in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

RELIEF REQUESTED

1. The Debtors file this tenth omnibus claims objection (the “Tenth Omnibus Claims Objection”) and the accompanying declaration of Lewis Kruger in support of the Tenth Omnibus Claims Objection (the “Kruger Dec.”) under Section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases (the “Procedures Order”) [Docket No. 3294], seeking entry of an order, in a form substantially similar to the Proposed Order attached as **Exhibit 1**, disallowing and expunging the claims listed on **Exhibit A** to the Proposed Order (collectively, the “Disputed Claims”). **Exhibit A** lists the Disputed Claims as they appear on the official claims registers maintained in these Chapter 11 Cases.¹

2. Specifically, the Debtors object to the Disputed Claims because they fail to allege facts sufficient to support the claims and are therefore facially defective. In addition, to the extent that the Debtors are able to identify a potential claim from the face of the Disputed Claims, those claims are barred by applicable statutes of limitation and repose.

3. Each Disputed Claim appears to assert claims related to residential mortgage-backed securities (“RMBS”) that the Debtors issued between 2001 and 2007. But they

¹ The Debtors reserve all of their rights to object on any other basis to the Disputed Claims. Without limitation, the Debtors expressly reserve their rights to seek a declaration that the Disputed Claims should be subordinated for distribution purposes under Bankruptcy Code Section 510.

do not provide sufficient detail about the alleged claims for the Debtors to evaluate their validity. While a legally sufficient claim is presumed valid, these Disputed Claims do not provide any basis to presume their validity and fail to meet even the relatively low burden of legal sufficiency.

4. To the extent that the Debtors can identify a claim from the face of the Disputed Claims, they appear to assert claims based on alleged misstatements in the offering materials for RMBS the Debtors issued between 2001 and 2007. Those types of claims arise under Sections 11 and 12(a)(2) of the Securities Act of 1933, 15 U.S.C. §§ 77k, 77l (the “Securities Act”). Section 11 creates civil liability for a misstatement in a registration statement; Section 12(a)(2) creates civil liability for a misstatement in a prospectus or oral communication.

5. Securities Act Section 13 requires a plaintiff to bring a Section 11 or 12(a)(2) claim within one year from when the plaintiff discovered (or reasonably could have discovered) the alleged misstatement and within three years from when the security was offered or sold. 15 U.S.C. § 77m. The Disputed Claims are untimely because they were not brought within those time periods.

6. Accordingly, the Disputed Claims should be disallowed and expunged from the Debtors’ claims register.

7. No Borrower Claims (as defined in the Procedures Order) are included in this Tenth Omnibus Claims Objection.

8. The Debtors expressly reserve all rights to object on any other basis to any Disputed Claim to the extent the Court does not grant the relief requested herein.

JURISDICTION

9. This Court has jurisdiction to consider this Tenth Omnibus Claims Objection under 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court under 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under Bankruptcy Code Section 157(b).

BACKGROUND

A. The Chapter 11 Cases

10. On May 14, 2012 (the “Petition Date”), the Debtors filed voluntary chapter 11 petitions in this Court. The Debtors are managing and operating their businesses as debtors-in-possession under Bankruptcy Code Sections 1107(a) and 1108. These Chapter 11 Cases are being jointly administered under Bankruptcy Rule 1015(b).

11. The Court appointed Kurtzman Carson Consultants LLC as notice and claims agent, authorizing it to (a) receive, maintain, record, and otherwise administer the proofs of claim filed in these Chapter 11 Cases; and (b) maintain each Debtor’s official claims register. [Docket No. 798.] To date, approximately 6,860 proofs of claim have been filed in these Chapter 11 Cases as reflected on the Debtors’ claims register.

12. Earlier this year, the Court entered the Procedures Order authorizing the Debtors to file omnibus objections to no more than 150 claims at a time on the grounds listed in Bankruptcy Rule 3007(d) and additional grounds set forth in the Procedures Order. The Debtors submit this Tenth Omnibus Claims Objection under the Procedures Order.

B. The Debtors’ RMBS, the Financial Crisis, and Related Litigation

13. From 2001 to 2007, the Debtors issued RMBS certificates with an aggregate original principal balance of approximately \$330 billion. (*See, e.g.*, Local Rule 7056-1 Statement of Stipulated Undisputed Facts and Agreed-To Exhibits ¶ 1, *Residential Capital, LLC v. Allstate Ins. Co.*, No. 13-ap-01262-mg, ECF No. 23.) In these securitizations, the Debtors

pooled together mortgage loans and conveyed them to trusts in exchange for certificates that were sold to sophisticated investors, like the claimants here. (*Id.* ¶ 2.) The RMBS certificates entitle their holders to receive principal and interest collected on the mortgage loans held by the trusts. (*Id.* ¶ 3.) Although not the subject of any pre-petition lawsuit initiated by the claimants, the Disputed Claims appear to arise from the claimants' purchases of Debtor-issued RMBS certificates.

14. In 2007, U.S. home prices began to drop and RMBS and other credit markets began to freeze up. By the fall of 2008, several major financial institutions—including Lehman Brothers, Bear Stearns, and Wachovia—failed, and the country entered its greatest financial crisis since the Great Depression.

15. In the years following the financial crisis, scores of RMBS investors sued the Debtors (and every other major RMBS issuer). Almost five years ago, a putative class action was commenced against the Debtors and certain non-debtor affiliates. *N.J. Carpenters Health Fund v. Residential Capital, LLC*, No. 08-CV-8781 (HB) (S.D.N.Y. filed Sept. 22, 2008) (the “*NJ Carpenters* litigation”). The plaintiffs in the *NJ Carpenters* litigation brought Section 11 and 12(a)(2) claims on behalf of a purported class of purchasers of 59 different Debtor RMBS offerings from 2006 and 2007. (*Id.*) This initiated a flood of RMBS litigation against the Debtors and their affiliates. As of the Petition Date, RMBS investors had filed dozens of lawsuits asserting Section 11 and 12(a)(2) claims (and various state law claims) against the Debtors and their affiliates. (Kruger Decl. ¶ 2.)

16. In addition to those dozens of pre-petition lawsuits, several RMBS investors entered into agreements with the Debtors or their affiliates to toll the applicable limitation periods for those investors' securities claims. (Kruger Decl. ¶ 3.)

C. The Disputed Claims

17. Based on their review of the Disputed Claims, the Debtors believe that the 144 Disputed Claims all assert claims based on investments in RMBS securities the Debtors issued between 2001 and 2007.

18. None of the Disputed Claims, however, actually state the basis upon which the claimant seeks a recovery from the Debtors. Many simply identify a class of RMBS certificates without saying anything more, others provide dates on which the claimant allegedly purchased Debtor-issued RMBS—but without providing any supporting documentation. Even those claims that provide documentation of the claimants’ purchases do not document any losses on their certificates or explain why they are entitled to recover from the Debtors for those losses (if any).

19. In the years between the collapse of the RMBS market and the flood of investors lawsuits (in 2007 and 2008) and the May 12, 2012 Petition Date, none of the investors who filed the Disputed Claims ever commenced an action against the Debtors in connection with their RMBS securities. (Kruger Decl. ¶ 4.) Nor did any of those investors enter tolling agreements with the Debtors, or otherwise assert their claims, before the Petition Date. (*Id.*)

**THE DISPUTED CLAIMS SHOULD
BE DISALLOWED AND EXPUNGED**

A. The Applicable Legal Standard

20. A proof of claim is *prima facie* evidence of the validity of a claim *only* if it is legally sufficient. *In re Alper Holdings USA*, No. 07-BR-12148 (BRL), 2008 WL 160203, at *3 (Bankr. S.D.N.Y. Jan. 15, 2008), *aff’d*, 398 B.R. 736 (S.D.N.Y. 2008). That is, among other things, it “allege[s] facts sufficient to support the claim.” *Id.* “[M]ost courts”—including bankruptcy courts in this district—“apply the federal pleading standards to proofs of claims.” *In re Nortel Networks, Inc.*, 469 B.R. 478, 497 (Bankr. D. Del. 2012) (citing *In re DJK Residential*,

LLC, 416 B.R. 100, 106-07 (Bank. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, 359 B.R. 54, 56 n.5 (Bankr. S.D.N.Y. 2006)). Under that standard, a claim “must contain sufficient factual matter, accepted as true, to ‘state a claim to relief that is plausible on its face.’” *Ashcroft v. Iqbal*, 556 U.S. 662, 677-78 (2009) (quoting *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 570 (2007)).

21. Some other courts simply require that a proof of claim “‘allege facts sufficient to support the claim’ without mentioning notice or any other standard by which sufficiency might be determined.” *In re MarchFirst, Inc.*, 431 B.R. 436, 443 n.10 (Bankr. N.D. Ill. 2010 (quoting *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992))). But there is no question that a claim must allege some facts to explain why the claimant is entitled to recover from the Debtor.

22. If a proof of claim is legally sufficient, “[c]reditors’ entitlements in bankruptcy arise in the first instance from the underlying substantive law creating the debtor’s obligations.” *In re Arcade Publ’g*, 455 B.R. 373, 378 (Bankr. S.D.N.Y. 2011) (Glenn, J.) (quoting *Travelers Cas. & Sur. Co. of Am. v. Pac. Gas & Elec. Co.*, 549 U.S. 443, 444 (2007) (alteration in original and internal quotation marks omitted). Accordingly, a claim will be disallowed if it is “unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). And a debtor’s estate has “the benefit of any defense available to the debtor as against any entity other than the estate, including statutes of limitation.” 11 U.S.C. § 558. “[T]he plain language of §§ 502(b)(1) and 558 indicates that if the applicable . . . statute of limitations bars enforceability of a claim, it is not allowable.” *In re Hess*, 404 B.R. 747, 749 (Bankr. S.D.N.Y. 2009) (Glenn, J.) (sustaining debtor’s objection to untimely claims).

B. The Disputed Claims Do Not Allege Facts Sufficient to Support the Claims

23. The Disputed Claims all make some reference to RMBS certificates that the Debtors issued, but none of them are based upon pre-petition RMBS complaints. As a result, the Proofs of Claims themselves are the only documents the Debtors have to attempt to identify the basis for the claims. Many of them are purportedly unliquidated claims. But those claims do not explain why the claimant has any claim related to the RMBS certificates identified. Others claims state a fixed amount without providing any basis for the amount. Others state a fixed amount that appears to be the original principal balance of the securities that claimants purportedly purchased but do not explain why the Debtors owe the claimant the original principal balance of the securities it purchased.

24. The Disputed Claims provide no basis for the Debtors to evaluate their validity and, thus, no basis for this Court to accept them as *prima facie* valid. In short, they do not provide Debtors “notice of the particulars: the ‘who, what, when, where and how’” required to state a claim. *Landesbank Baden-Wuerttemberg v. Goldman, Sachs & Co.*, 821 F. Supp. 2d 616, 622 (S.D.N.Y. 2011) (quoting *Arazie v. Mullane*, 2 F.3d 1456, 1465 (7th Cir. 1993)). As a result, if these claims are allowed, then the claimants could receive recoveries to which they are not entitled, to the detriment of all other creditors. Accordingly, the Debtors respectfully request that the Court disallow and expunge the Disputed Claims.

C. The Disputed Claims Are Barred by the Securities Act Statutes of Limitation and Repose

25. To the extent that it is possible to determine the bases for the Disputed Claims, the Disputed Claims appear to seek to recoup investment losses on the Debtors’ RMBS securities. Securities Act Sections 11 and 12(a)(2) govern those claims. As a result, they must be brought within the time periods provided in Securities Act Section 13.

26. Section 13 provides that:

No action shall be maintained to enforce any liability created under section 77k or 77l(a)(2) ... unless brought within one year after the discovery of the untrue statement or the omission, or after such discovery should have been made by the exercise of reasonable diligence, or, if the action is to enforce a liability created under section 77l(a)(1) ..., unless brought within one year after the violation upon which it is based. In no event shall any such action be brought to enforce a liability created under section 77k or 77l(a)(1) ... more than three years after the security was bona fide offered to the public, or under section 77l(a)(2) ... more than three years after the sale.

15 U.S.C. § 77m.

27. The first sentence of Section 11—the statute of limitations—provides that any claim must be brought within one year of when the alleged misstatement was discovered or could have been discovered. *See John Hancock Life Ins. Co. (U.S.A.) v. JP Morgan Chase & Co.*, No. 12 Civ. 3184 (RJS), 2013 WL 1385010, at *4 (S.D.N.Y. Mar. 29, 2013). The second sentence—the statute of repose—provides that any claims must be brought within three years of the relevant offering or sale date. *Id.*

28. The Disputed Claims were not subject to pre-petition litigation or tolling agreements. As a result, to state a valid claim, the Disputed Claims must have been timely on the Petition Date. *See In re Hess*, 404 B.R. at 749 (Glenn, J.) (relevant inquiry is whether claims were valid “at the time a petition is filed”). To be timely under Section 13, then, the Disputed Claims must have first been discovered (or reasonably discoverable) on or after May 14, 2011—a year before the Petition Date. And they must be based on securities offered or sold on or after May 14, 2009—three years before the Petition Date. The Disputed Claims do not meet either of these time requirements and should be disallowed.

The One-Year Statute of Limitations Bars the Disputed Claims

29. The one-year Securities Act statute of limitations runs from the “discovery of the untrue statement or the omission” or when discovery “should have been made by the exercise of reasonable diligence.” 15 U.S.C. §77m. Accordingly, “a plaintiff will be deemed to

have discovered [the alleged misstatement] for purposes of triggering the one-year statute of limitations when a reasonable investor of ordinary intelligence would have discovered the [alleged misstatement].” *Siemens Solar Indus. v. Atl. Richfield Co.*, No. 93 Civ. 1126 (LAP), 1994 WL 86368, at *3 (S.D.N.Y. Mar. 16, 1994) (citing *Dodds v. Cigna Secs., Inc.*, 12 F.3d 346, 350 (2d Cir. 1993)).

30. While the Debtors do not admit their offering materials contained material misstatements, a reasonable investor of ordinary intelligence would have discovered any alleged misstatements by September 22, 2008, at the very latest. That was the day the *N.J. Carpenters* litigation was commenced, alleging misstatements in offering documents for RMBS the Debtors issued in 2006 and 2007. Any reasonable investor could have discovered a Securities Act claim when another investor filed a highly-publicized lawsuit asserting the very same claim against the same defendants. *See Penn. Pub. Sch. Employees’ Ret. Sys. v. Bank of Am. Corp.*, 874 F. Supp. 2d 341, 365-66 (S.D.N.Y. 2012) (dismissing Section 11 claims as time barred and holding that limitations period began to run at the latest upon filing of a previous RMBS-related lawsuit against the same defendant); *see also In re Wachovia Sec. Litig.*, 753 F. Supp. 2d 326, 371 (S.D.N.Y. 2011) (Securities Act claim could have been discovered based on media coverage of Wachovia’s deterioration). Indeed, courts in the Southern District of New York have held that RMBS investors were on notice of potential claims by mid-2008, at the latest. *See In re Morgan Stanley Mortg. Pass-Through Certificates Litig.*, No. 09 Civ. 2137 (LTS), 2010 WL 3239430, at *8 (S.D.N.Y. Aug. 17, 2010) (dismissing RMBS-related claims as time-barred and holding that the “body of information makes it plain that inquiry notice arose well before May 2008”).

31. Because the limitations period began to run—at the very latest—when the *NJ Carpenters* litigation was filed on September 22, 2008, it expired on September 22, 2009—

more than two years before the Petition Date. As a result, the Securities Act statute of limitations bars the Disputed Claims.

The Three-Year Statute of Repose Bars the Disputed Claims

32. The Securities Act’s three-year statute of repose also bars the Disputed Claims. While the statute of limitations may be subject to some forms of equitable tolling, the statute of repose “affect[s] the availability of the underlying right: That right is no longer available on the expiration of the specified period of time. In theory, at least, the legislative bar to subsequent action is absolute, subject to legislatively created exceptions . . . set forth in the statute of repose.” *P. Stolz Family P’ship L.P. v. Daum*, 355 F.3d 92, 102 (2d Cir. 2004) (citations omitted).

33. As the Second Circuit has explained, “statutes of repose and statutes of limitations are often confused, though they are distinct. A statute of limitations creates an affirmative defense where plaintiff failed to bring suit within a specified period of time after his cause of action accrued, often subject to tolling principles. By contrast, a statute of repose *extinguishes* a plaintiff’s cause of action after the passage of a fixed period of time, usually measured from one of the defendant’s acts.” *Ma v. Merrill Lynch, Pierce, Fenner & Smith, Inc.*, 597 F.3d 84, 88 n.4 (2d Cir. 2010) (internal citations omitted).

34. As a result, even if some of the Disputed Claims are ultimately determined to be subject to equitable tolling—including *American Pipe* tolling in connection with the *NJ Carpenters* litigation—such equitable tolling arguments do not apply to the Securities Act statute of repose. See *Police and Fire Ret. Sys. of the City of Detroit v. IndyMac MBS, Inc.*, 11-2998-cv(L) (2d Cir. June 27, 2013) (“*American Pipe*’s tolling rule does not apply to the three-year statute of repose in Section 13”).

35. Under Section 13, the Securities Act statute of repose begins to run on the effective date of the prospectus supplement for Section 11 claims and on the date of the sale for Section 12(a)(2) claims. *See Footbridge Ltd. Trust v. Countrywide Fin. Corp.*, 770 F. Supp. 2d 618, 623 (S.D.N.Y. 2011).

36. The Debtors issued all of the RMBS identified in the Disputed Claims in 2007 or earlier, so the statute of repose for any Section 11 claims—which begins to run when the securities are “bona fide offered to the public”—expired at the end of 2010 at the latest, well before the Petition Date.

The Claims Do Not Identify Any Valid Basis for Any State Law Claims

37. In addition to Section 11 and 12(a)(2) claims, some of the pre-petition litigations that other claimants filed also asserted various state statutory and common law claims, some of which may have different statutes of limitation or repose. None of the Disputed Claims specifically identifies any asserted state law claims. But many of those claims may now be time-barred, as well. While the Debtors have not analyzed every conceivable state law claim that might have been asserted by the creditors filing the Disputed Claims, the Debtors do not believe that the Disputed Claims rest on valid state law claims against the Debtors

*

*

*

38. Because the Disputed Claims fail to allege facts or attached documentation sufficient to support the claims, they are facially defective and should be disallowed and expunged.

39. In addition, to the extent that the Disputed Claims seek to assert claims under the Securities Act, they are barred by the statutes of limitation and repose and should be disallowed and expunged.

RESERVATION OF RIGHTS

40. The Debtors expressly reserve the right to amend, modify, or supplement this Tenth Omnibus Claims Objection and to file additional objections to the Disputed Claims on any other bases.

NOTICE

41. The Debtors have served notice of this Tenth Omnibus Claims Objection in accordance with the Case Management Procedures entered on May 23, 2012 [Docket No. 141] and the Procedures Order. The Debtors submit that no other or further notice need be provided.

NO PRIOR REQUEST

42. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form of the Proposed Order disallowing and expunging the Disputed Claims and granting such other relief as is just and proper.

Dated: July 1, 2013
New York, New York

/s/ Joel C. Haims

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Joel C. Haims
James J. Beha II
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*Conflicts Counsel for the Debtors and
Debtors in Possession*

² With respect to Claimants *Bayerische Landesbank, BlueMountain Credit Alts. Master Fund LP, Diocese of Brooklyn Pension Plan Core Bond Portfolio, EFG Resid. Mortg. Backed Fund Ltd., Enter. Bank of Fl., Everest Int'l Reins., Ltd., Everest Global Services, Inc., Independence IV CDO, Ltd., Independence VI CDO, Ltd., Independence VII CDO, Ltd., Jane Street Global Trading, LLC, JMG Capital Partners, LP JMG Triton Offshore, Ltd., Michelin N.A., Inc. Master Trust, Newcastle Invest. Corp., Pine Mountain CDO Ltd., Senior Health Ins. Co. of Penn., Smith Breeden Securitized Credit Opp. Master Ltd., Smith Breeden Short Duration Ltd., State Bd. of Admin. of Fl., Straits Global ABS CDO I, Ltd., TCT Fed. Credit Union, TIFF Keystone Fund, L.P. TIFF Multi Asset Fund, Tom Huston Jr, as Tr. of Revocable Trust UAD 8-2-1982, Underlying Funds Trust, Unisys Master Trust.*

Exhibit 1

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
_____)	

**ORDER GRANTING DEBTORS' TENTH OMNIBUS OBJECTION TO CLAIMS
(FACIALLY DEFECTIVE AND TIME-BARRED SECURITIES CLAIMS)**

Upon the tenth omnibus objection to claims, dated July 1, 2013 (the "Tenth Omnibus Claims Objection"),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors-in-possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), disallowing and expunging the Disputed Claims on the basis that each such claim is facially defective and is barred by applicable statutes of limitation and repose all as more fully described in the Tenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Tenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Tenth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Tenth Omnibus Claims Objection having been provided, and it

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Tenth Omnibus Claims Objection.

appearing that no other or further notice need be provided; upon consideration of the Tenth Omnibus Claims Objection and the *Declaration of Lewis Kruger in Support of the Debtors' Tenth Omnibus Objection to Claims (Facially Defective and Time-Barred Securities Claims)*, annexed to the Tenth Omnibus Claims Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Tenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Tenth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Tenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto (collectively, the "Disputed Claims") are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Disputed Claims identified on the schedule attached as Exhibit A hereto so that such claims are no longer maintained on the Debtors' claims register; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Tenth Omnibus Claims Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket

No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that all rights to object on any basis are expressly reserved with respect to any Disputed Claim listed on Exhibit A annexed hereto or any other claim not listed on Exhibit A; and it is further

ORDERED that this Order shall be a final order with respect to each of the Disputed Claims identified on Exhibit A, annexed hereto, as if each such Disputed Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
1	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5118	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
2	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5120	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
3	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5121	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
4	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5122	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
5	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5125	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
6	Alea (Bermuda) Ltd. c/o Alea North America Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5356	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
7	Alea Holdings US Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5107	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
8	Alea Holdings US Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5106	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
9	Alea Holdings US Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5109	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
10	Alea North America Insurance Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5111	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
11	Alea North America Insurance Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5114	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
12	Alea North America Insurance Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5115	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
13	Alea North America Insurance Company Attn: Carl Speck 55 Capital Boulevard Rocky Hill, CT 06067	5358	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
14	Bayerische Landesbank Attn: Vincent Dolan 560 Lexington Avenue New York, NY 10022	5841	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$99,105,681.16 General Unsecured	Residential Accredit Loans, Inc.	12-12052
15	Bayerische Landesbank Attn: Vincent Dolan 560 Lexington Avenue New York, NY 10022	5842	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$56,979,982.72 General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
16	Bayerische Landesbank Attn: Vincent Dolan 560 Lexington Avenue New York, NY 10022	5843	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$116,502,827.16 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
17	Bayerische Landesbank Attn: Vincent Dolan 560 Lexington Avenue New York, NY 10022	5845	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$126,594,341.78 General Unsecured	Residential Asset Securities Corporation	12-12054
18	BlueMountain Credit Alternatives Master Fund LP c/o Patton Hahn Baker Donelson Bearman Caldwell & Berkowitz, PC 420 20th St. N., Ste. 1400 Birmingham, AL 35203	4716	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
19	BlueMountain Credit Alternatives Master Fund LP c/o Patton Hahn Baker Donelson Bearman Caldwell & Berkowitz, PC 420 20th St. N., Ste. 1400 Birmingham, AL 35203	4717	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
20	BlueMountain Credit Alternatives Master Fund LP c/o Patton Hahn Baker Donelson Bearman Caldwell & Berkowitz, PC 420 20th St. N., Ste. 1400 Birmingham, AL 35203	4719	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
21	BlueMountain Credit Alternatives Master Fund LP c/o Patton Hahn Baker Donelson Bearman Caldwell & Berkowitz, PC 420 20th St. N., Ste. 1400 Birmingham, AL 35203	4721	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
22	BlueMountain Credit Alternatives Master Fund LP c/o Patton Hahn Baker Donelson Bearman Caldwell & Berkowitz, PC 420 20th St. N., Ste. 1400 Birmingham, AL 35203	4724	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
23	Burroughs Wellcome Fund c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2822	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
24	Diocese of Brooklyn Pension Plan Core Bond Portfolio Attn: Thomas Granite Cobble Hill Financial Services, Inc. 99 West Main Street, Suite 200 Moorestown, NJ 08057	3718	11/8/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$285.71 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
25	Diocese of Brooklyn Pension Plan Core Bond Portfolio Attn: Thomas Granite Cobble Hill Financial Services, Inc. 99 West Main Street, Suite 200 Moorestown, NJ 08057	3721	11/8/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$11,930.96 General Unsecured	Residential Asset Securities Corporation	12-12054
26	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2825	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
27	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2837	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
28	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2842	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
29	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	4575	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
30	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	4582	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Securities Corporation	12-12054
31	EFG Residential Mortgage Backed Fund Limited c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	4584	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
32	Enterprise Bank of Florida Patti Martin 3910 RCA Blvd. Suite 1001 Palm Beach Gardens, FL 33410	4830	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$124,506.00 General Unsecured	Residential Capital, LLC	12-12020
33	Enterprise Bank of Florida Patti Martin 3910 RCA Blvd. Suite 1001 Palm Beach Gardens, FL 33410	4832	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$62,710.00 General Unsecured	Residential Capital, LLC	12-12020

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
34	Everest International Reinsurance, Ltd. c/o Everest Global Services, Inc. Attn: Lorraine Day 477 Martinsville Rd, PO Box 830 Liberty Corner, NJ 07938-0830	3481	11/7/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$548,910.29 General Unsecured	Residential Capital, LLC	12-12020
35	Everest Reinsurance (Bermuda), Ltd. c/o Everest Global Services, Inc. Attn: Lorraine Day 477 Martinsville Rd, PO Box 830 Liberty Corner, NJ 07938-0830	3480	11/7/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,755,072.23 General Unsecured	Residential Capital, LLC	12-12020
36	FIF V MBS Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5291	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
37	FIF V MBS Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5306	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
38	FIF V MBS Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5316	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
39	FIF V MBS III Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5310	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
40	FIF V MBS III Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5299	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
41	FIF V MBS III Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5307	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
42	FIF V MBS III Holdings LLC c/o Fortress Investments Group Attn: John Morrissey 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5309	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
43	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5630	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
44	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5633	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
45	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5637	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
46	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5640	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
47	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5645	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
48	General American Life Insurance Company Attn: William Ding, Esq 10 Park Avenue Morristown, New Jersey 07962	5648	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
49	Hallmark Cards, Incorporated Master Trust c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2828	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
50	Hallmark Cards, Incorporated Master Trust c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2843	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
51	Hallmark Cards, Incorporated Master Trust c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2845	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
52	Independence IV CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4271	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,000,000.00 General Unsecured	Homecomings Financial, LLC	12-12042

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
53	Independence IV CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4328	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,000,000.00 General Unsecured	Residential Funding Company, LLC	12-12019
54	Independence IV CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4343	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,000,000.00 General Unsecured	Residential Capital, LLC	12-12020
55	Independence IV CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4351	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,000,000.00 General Unsecured	Residential Asset Securities Corporation	12-12054
56	Independence IV CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4275	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,000,000.00 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
57	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4255	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$13,746,296.00 General Unsecured	Homecomings Financial, LLC	12-12042
58	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4280	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$18,622,500.00 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
59	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4333	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,920,000.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
60	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4344	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$19,765,993.00 General Unsecured	Residential Asset Securities Corporation	12-12054
61	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4347	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$18,622,500.00 General Unsecured	Residential Funding Company, LLC	12-12019
62	Independence V CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4352	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$18,622,500.00 General Unsecured	Residential Capital, LLC	12-12020
63	Independence VI CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4276	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,063,493.00 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
64	Independence VI CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4334	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,063,493.00 General Unsecured	Residential Asset Securities Corporation	12-12054
65	Independence VI CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4341	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,063,493.00 General Unsecured	Residential Funding Company, LLC	12-12019

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
66	Independence VI CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4342	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,063,493.00 General Unsecured	Residential Capital, LLC	12-12020
67	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4247	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$20,507,296.00 General Unsecured	Homecomings Financial, LLC	12-12042
68	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4299	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$29,149,599.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
69	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4326	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$55,156,402.00 General Unsecured	Residential Funding Company, LLC	12-12019
70	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4330	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$26,006,803.00 General Unsecured	Residential Asset Securities Corporation	12-12054
71	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4332	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$55,156,402.00 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
72	Independence VII CDO, Ltd. Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4340	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$55,156,402.00 General Unsecured	Residential Capital, LLC	12-12020
73	Jane Street Global Trading, LLC One New York Plaza, 33rd floor New York, NY 10004	5292	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,000,000 General Unsecured	Residential Asset Securities Corporation	12-12054
74	JMG Capital Partners, LP Noelle Newton 11601 Wilshire Blvd. Suite 1925 Los Angeles, CA 90025	4465	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$67,315.00 General Unsecured	Residential Capital, LLC	12-12020
75	JMG Triton Offshore, Ltd Noelle Newton 11601 Wilshire Blvd. Suite 1925 Los Angeles, CA 90025	4442	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$67,315.00 General Unsecured	Residential Capital, LLC	12-12020
76	Metlife Alico Life Insurance K.K. Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5651	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
77	Metlife Inc. Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5601	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
78	Metlife Inc. Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5592	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
79	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5696	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
80	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5661	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
81	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5664	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061
82	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5669	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
83	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5672	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
84	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5676	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
85	MetLife Insurance Company of Connecticut Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5679	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
86	Metlife Investors Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5593	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
87	Metlife Investors USA Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5689	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
88	Metlife Investors USA Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5681	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
89	Metlife Investors USA Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5687	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
90	Metlife Investors USA Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5691	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
91	Metlife Investors USA Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5693	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
92	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5608	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
93	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5611	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
94	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5614	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
95	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5618	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
96	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5621	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
97	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5624	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061
98	Metropolitan Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5628	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
99	Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5598	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
100	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5551	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
101	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5555	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
102	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5577	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
103	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5579	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
104	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5584	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
105	Metropolitan Tower Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5586	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
106	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhower P.A. 485 Lexington Ave. New York, NY 10017	5528	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	Residential Capital, LLC	12-12020
107	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhower P.A. 485 Lexington Ave. New York, NY 10017	5530	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	Residential Funding Company, LLC	12-12019

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
108	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	5533	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
109	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	5535	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	GMAC Mortgage, LLC	12-12032
110	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	5536	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	Homecomings Financial, LLC	12-12042
111	Michelin N.A., Inc. Master Trust Attn: Matthew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	5540	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$674,095.16 General Unsecured	Residential Accredited Loans, Inc.	12-12052
112	New England Life Insurance Company Attn: William Ding, Esq. 10 Park Avenue Morristown, New Jersey 07962	5595	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
113	Newcastle Investment Corp. Attn: Randal Nardone 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5701	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
114	Newcastle Investment Corp. Attn: Randal Nardone 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5703	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
115	Newcastle Investment Corp. Attn: Randal Nardone 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5705	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
116	Newcastle Investment Corp. Attn: Randal Nardone 1345 Avenue of the Americas, 46th Floor New York, NY 10105	5708	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
117	Partners in Prophet Ltd Prophet Capital Asset Management, LP 5000 Plaza On The Lake, Suite 180 Austin, Texas 78746	4837	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$22,790,584.65 General Unsecured	Residential Capital, LLC	12-12020
118	PCM Provident Agency Master Fund LP 14601 27th Ave. N. Suite 102 Plymouth, MN 55447	5526	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,188,515.80 General Unsecured	Residential Capital, LLC	12-12020
119	Pine Mountain CDO Ltd. c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2840	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
120	Prophet Opportunity Partners, LP Prophet Capital Asset Management, LP 5000 Plaza On the Lake, Suite 180 Austin, Texas 78746	4838	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,166,867.28 General Unsecured	Residential Capital, LLC	12-12020
121	Senior Health Insurance Company of Pennsylvania Attn: Paul Lorentz, SVP, Finance 1289 City Center Drive, Suite 200 Carmel, IN 46032	5655	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$23,601,212.04 General Unsecured	Residential Capital, LLC	12-12020

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
122	Serengeti Opportunities MM LP c/o Serengeti Asset Management LP Attn: Marc Baum 632 Broadway, 12th Floor New York, NY 10012	5265	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
123	Serengeti Opportunities MM LP c/o Serengeti Asset Management LP Attn: Marc Baum 632 Broadway, 12th Floor New York, NY 10012	5600	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
124	Smith Breeden Securitized Credit Opportunities Master Ltd. c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2831	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
125	Smith Breeden Short Duration Ltd. c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2833	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
126	State Board of Administration of Florida c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2827	11/9/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
127	Stonebridge Life Insurance Company Attn: Paul Lorentz, SVP, Finance 1289 City Center Drive, Suite 200 Carmel, IN 46032	5675	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,729,074.30 General Unsecured	Residential Capital, LLC	12-12020

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	Name of Claimant	Claim Number	Date Filed	Claim Amount		Asserted Debtor Name	Case Number ¹
128	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4304	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$2,000,000.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
129	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4345	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$4,157,413.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019
130	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4346	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$2,157,413.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Securities Corporation	12-12054
131	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4348	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$2,157,413.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Homecomings Financial, LLC	12-12042
132	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4349	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$4,157,413.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Capital, LLC	12-12020
133	Straits Global ABS CDO I, Ltd. Attn: Mathew P. Morris Grant & Eisenhofer P.A. 485 Lexington Ave. New York, NY 10017	4350	11/14/2012	\$0.00 \$0.00 \$0.00 \$0.00 \$4,157,413.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
134	TCT FEDERAL CREDIT UNION 416 Federal Credit Union Ballston Spa, NY 12012	2888	11/8/2012	\$0.00 \$0.00 \$199,350.00 \$0.00 \$50,196.85	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Capital, LLC	12-12020

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.

	Name of Claimant	Claim Number	Date Filed	Claim Amount		Asserted Debtor Name	Case Number ¹
135	TIFF Keystone Fund, L.P. c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2834	11/9/2012	\$0.00 \$0.00 \$0.00 \$0.00 UNLIQUIDATED	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
136	TIFF Multi Asset Fund (Smith Breeden Securitized Credit Opp. High Alpha Account) c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2836	11/9/2012	\$0.00 \$0.00 \$0.00 \$0.00 UNLIQUIDATED	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
137	Tom Huston Jr Trustee of Revocable Trust UAD 8-2-1982 Tom Huston Jr. 1121 Madruga Ave #401 Coral Gables, FL 33146	4639	11/13/2012	\$0.00 \$0.00 \$6,000.00 \$0.00 \$0.00	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
138	Underlying Funds Trust, on behalf of its series Relative Value c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2830	11/9/2012	\$0.00 \$0.00 \$0.00 \$0.00 UNLIQUIDATED	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
139	Underlying Funds Trust, on behalf of its series Relative Value c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2838	11/9/2012	\$0.00 \$0.00 \$0.00 \$0.00 UNLIQUIDATED	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Securities Corporation	12-12054
140	Unisys Master Trust c/o Smith Breeden Associates, Inc. 280 South Mangum Street, Suite 301 Durham, NC 27701	2841	11/9/2012	\$0.00 \$0.00 \$0.00 \$0.00 UNLIQUIDATED	Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Asset Securities Corporation	12-12054

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number ¹
141	University of Minnesota Foundation c/o Fortress Mortgage Portfolio Strategies Advisors LLC Attn: John Morrissey 1345 Ave of the Americas, 23rd Floor New York, NY 10105	5126	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
142	University of Minnesota Foundation c/o Fortress Mortgage Portfolio Strategies Advisors LLC Attn: John Morrissey 1345 Ave of the Americas, 23rd Floor New York, NY 10105	5127	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
143	University of Minnesota Foundation c/o Fortress Mortgage Portfolio Strategies Advisors LLC Attn: John Morrissey 1345 Ave of the Americas, 23rd Floor New York, NY 10105	5128	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
144	University of Minnesota Foundation c/o Fortress Mortgage Portfolio Strategies Advisors LLC Attn: John Morrissey 1345 Ave of the Americas, 23rd Floor New York, NY 10105	5129	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032

¹Upon Debtors' review of the Disputed Claims, it appears that certain claimants asserted an incorrect case number. Exhibit A reflects the case number that corresponds with the Debtor against whom such claim was filed.